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MIRICK O'CONNELL
ATTORNEYS AT LAW
MIRICK, O'CONNELL, DEMALLIE & LOUCEE, LLP

March 20, 2006

VIA EXPRESS MAIL NO. EL927139833

Mail Stop: AF
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

Re: Applicant: Roger S. Salmonson
Serial No.: 10/608,744
Filed: 06/27/2003
For: Topical Analgesics and Methods of Use
Examiner: Flood, Michele C.
Group: 1654
Docket No.: 17595-00005

Dear Sir/Madam:

Enclosed is a Response to the Final Office Action mailed on October 19, 2006 and a Notice of Appeal for filing in the subject application, along with a check in the amount of \$475 for the two month extension of time and the filing fee for the Notice of Appeal. Also enclosed for filing in the subject application is the Declaration of Roger Salmonson.

If for any reason this Response or Notice of Appeal is found to be incomplete, or if at any time it appears that a telephone conference with counsel would help advance prosecution, please telephone the undersigned in Worcester, Massachusetts (508) 791-8500.

If any payment during prosecution is found to be insufficient or if any overpayment is found, please charge any deficiency or credit any overpayment to my deposit account number 50-1582. A copy of this letter is enclosed for use by the Finance Branch in the event that it is necessary to make any charge or credit to my deposit account.



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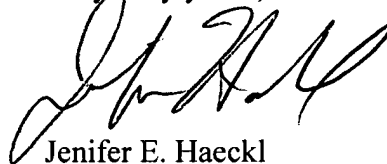
Commissioner for Patents

March 20, 2006

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Kindly acknowledge receipt of the foregoing by returning the enclosed self-addressed postcard.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Jenifer E. Haeckl', written in a cursive style.

Jenifer E. Haeckl

Registration No. 41,812

JEH/cmj

Enclosures